

**Parachute Battlement Mesa Park & Rec District
Stmnt of Activities Budget vs. Actual**

Accrual Basis

January through April 2019

	Jan - Apr 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Non-Operating Income				
Battle on the Mesa	2,520.00			
Conservation Trust Fund	7,383.86	22,000.00	-14,616.14	33.6%
Contributions				
Community Park Classic	1,500.00	10,000.00	-8,500.00	15.0%
Contributions - Other	736.68	5,700.00	-4,963.32	12.9%
Total Contributions	2,236.68	15,700.00	-13,463.32	14.2%
Gas Royalties	45,590.68	50,000.00	-4,409.32	91.2%
Grants	4,050.00	600,000.00	-595,950.00	0.7%
Interest Income	28,926.61	55,005.00	-26,078.39	52.6%
Property Tax Revenue				
Abatement	-4.77	178,972.17	-178,976.94	-0.0%
Specific Ownership Tax	53,781.68	140,000.00	-86,218.32	38.4%
Property Tax Revenue - Other	1,434,762.78	2,182,587.48	-747,824.70	65.7%
Total Property Tax Revenue	1,488,539.69	2,501,559.65	-1,013,019.96	59.5%
Rent Cafe				
Rental Income	4,727.00	13,800.00	-9,073.00	34.3%
Total Rent Cafe	4,727.00	13,800.00	-9,073.00	34.3%
Total Non-Operating Income	1,583,974.52	3,258,064.65	-1,674,090.13	48.6%
Operating Income				
Course Income				
Advantage Club-Memberships	143,365.00	152,000.00	-8,635.00	94.3%
Cart Fees	16,409.00	80,000.00	-63,591.00	20.5%
Driving Range	3,110.00	11,000.00	-7,890.00	28.3%
Green Fees	29,236.00	164,000.00	-134,764.00	17.8%
Total Course Income	192,120.00	407,000.00	-214,880.00	47.2%
Golf Pro Shop Sales				
Balls-Gloves	2,571.13	18,000.00	-15,428.87	14.3%
Hard Goods	5,583.69	20,000.00	-14,416.31	27.9%
Headwear	3,444.30	13,500.00	-10,055.70	25.5%
Soft Goods	6,443.51	25,000.00	-18,556.49	25.8%
Golf Pro Shop Sales - Other	38.86			
Total Golf Pro Shop Sales	18,081.49	76,500.00	-58,418.51	23.6%
Program Income				
Baseball				
Tee Ball	810.00	1,500.00	-690.00	54.0%
Baseball - Other	910.00	4,000.00	-3,090.00	22.8%
Total Baseball	1,720.00	5,500.00	-3,780.00	31.3%
Basketball	910.00	2,000.00	-1,090.00	45.5%
Craft Fair	0.00	9,750.00	-9,750.00	0.0%
Movies under the Stars	1,890.00			
New P&R Programs	337.50	5,000.00	-4,662.50	6.8%
Scholarship Discount	-1,300.00	-1,500.00	200.00	86.7%
Soccer	2,330.00	5,850.00	-3,520.00	39.8%
Soccer-Tiny Tot	0.00	0.00	0.00	0.0%
Sports Shirts	2,429.09	3,500.00	-1,070.91	69.4%
Winterfest	0.00			
Wrestling				
Wrestling-Youth	4,680.00	5,000.00	-320.00	93.6%
Wrestling Youth Tournament	0.00	0.00	0.00	0.0%
Total Wrestling	4,680.00	5,000.00	-320.00	93.6%
Wrestling Tee Shirts	0.00	0.00	0.00	0.0%

	Jan - Apr 19	Budget	\$ Over Budget	% of Budget
Total Program Income	12,996.59	35,100.00	-22,103.41	37.0%
Rec Sales				
Charge for Services	359.50	5,500.00	-5,140.50	6.5%
Day Passes	14,064.91	30,000.00	-15,935.09	46.9%
Fitness Classes	966.00	9,500.00	-8,534.00	10.2%
Memberships				
Membership In District	44,243.75	80,000.00	-35,756.25	55.3%
Memberships Out of District	5,753.52	10,000.00	-4,246.48	57.5%
Memberships - Other	50.00			
Total Memberships	50,047.27	90,000.00	-39,952.73	55.6%
Misc. Program Income	41.71			
Rentals-Room & Equip	7,857.58	18,000.00	-10,142.42	43.7%
Sale of Goods	4,746.86	15,000.00	-10,253.14	31.6%
Silver Sneakers	2,779.00	5,200.00	-2,421.00	53.4%
Swim Lessons	1,527.00	6,900.00	-5,373.00	22.1%
Universal Tickets	5,103.00	15,000.00	-9,897.00	34.0%
Total Rec Sales	87,492.83	195,100.00	-107,607.17	44.8%
Total Operating Income	310,690.91	713,700.00	-403,009.09	43.5%
Total Income	1,894,665.43	3,971,764.65	-2,077,099.22	47.7%
Cost of Goods Sold				
Cost of Goods Sold				
Pro Shop Cost of Goods Sold				
Balls/Gloves	0.00	11,500.00	-11,500.00	0.0%
Hard Goods	223.83	18,900.00	-18,676.17	1.2%
Headwear	30.15	3,000.00	-2,969.85	1.0%
Soft Goods	682.64	25,000.00	-24,317.36	2.7%
Total Pro Shop Cost of Goods Sold	936.62	58,400.00	-57,463.38	1.6%
Rec Center Cost of goods sold	0.00	7,000.00	-7,000.00	0.0%
Total Cost of Goods Sold	936.62	65,400.00	-64,463.38	1.4%
Total COGS	936.62	65,400.00	-64,463.38	1.4%
Gross Profit	1,893,728.81	3,906,364.65	-2,012,635.84	48.5%
Expense				
Automobile Expense	98.67	1,050.00	-951.33	9.4%
Community Park Golf Classic	0.00	1,500.00	-1,500.00	0.0%
General and Administrative				
Accounting	9,258.00	37,032.00	-27,774.00	25.0%
Advertising and Promotion	2,246.09	20,000.00	-17,753.91	11.2%
Bankcard Fees	4,205.13	13,700.00	-9,494.87	30.7%
Computer and Internet Expenses				
Website	1,046.88			
Computer and Internet Expenses - Oth...	9,319.00	22,000.00	-12,681.00	42.4%
Total Computer and Internet Expenses	10,365.88	22,000.00	-11,634.12	47.1%
Contingency	0.00	105,000.00	-105,000.00	0.0%
Director Compensation	600.00	1,500.00	-900.00	40.0%
District Oversight Management				
Out of Scope	699.55	3,500.00	-2,800.45	20.0%
District Oversight Management - Other	20,001.00	80,004.00	-60,003.00	25.0%
Total District Oversight Management	20,700.55	83,504.00	-62,803.45	24.8%
Donation	0.00	31,500.00	-31,500.00	0.0%
Employee Background Verif	61.65	950.00	-888.35	6.5%
Grant Preparation	0.00	3,500.00	-3,500.00	0.0%
Insurance Expense				

	Jan - Apr 19	Budget	\$ Over Budget	% of Budget
Property & Liability	11,913.00	48,000.00	-36,087.00	24.8%
Workers Comp	4,530.00	16,000.00	-11,470.00	28.3%
Total Insurance Expense	16,443.00	64,000.00	-47,557.00	25.7%
Licenses	0.00	126.00	-126.00	0.0%
Office Equipment	81.62	1,250.00	-1,168.38	6.5%
Office Supplies	1,208.78	6,900.00	-5,691.22	17.5%
Payroll Services	2,070.00	8,500.00	-6,430.00	24.4%
Postage & Freight	604.06	3,100.00	-2,495.94	19.5%
Printing	1,091.07	3,000.00	-1,908.93	36.4%
Professional Fees				
Audit-Statutory	0.00	15,000.00	-15,000.00	0.0%
Legal	5,261.00	30,000.00	-24,739.00	17.5%
Total Professional Fees	5,261.00	45,000.00	-39,739.00	11.7%
Security System	156.30	1,150.00	-993.70	13.6%
Telephone Expense	4,152.02	14,450.00	-10,297.98	28.7%
Training/Dues/Subscriptions	2,166.48	8,100.00	-5,933.52	26.7%
Total General and Administrative	80,671.63	474,262.00	-393,590.37	17.0%
Misc. Expense	56.93	0.00	56.93	100.0%
Non-Operating Expense				
TABOR	0.00	50,000.00	-50,000.00	0.0%
Treasurer's Fees	28,695.19	42,000.00	-13,304.81	68.3%
Total Non-Operating Expense	28,695.19	92,000.00	-63,304.81	31.2%
Operating Expense				
Course Maintenance Expense				
Chemicals & Fertilizer	5,211.94	45,000.00	-39,788.06	11.6%
Equipment Repairs	854.35	10,000.00	-9,145.65	8.5%
Flowers	0.00	1,200.00	-1,200.00	0.0%
Gas/Oil	1,867.99	21,500.00	-19,632.01	8.7%
Irrigation Repairs	2,655.71	50,000.00	-47,344.29	5.3%
Maintenance Supplies/Equipment	9,445.81	40,000.00	-30,554.19	23.6%
Sand/Soil/Seed	0.00	2,000.00	-2,000.00	0.0%
Soil Testing	0.00	500.00	-500.00	0.0%
Total Course Maintenance Expense	20,035.80	170,200.00	-150,164.20	11.8%
Landscape Maintenance	0.00	90,000.00	-90,000.00	0.0%
Parks Operating Expenses				
Ball Field	510.00	6,000.00	-5,490.00	8.5%
Cleaning Facilities	52.00	2,200.00	-2,148.00	2.4%
Cleaning Supplies	0.00	0.00	0.00	0.0%
Total Parks Operating Expenses	562.00	8,200.00	-7,638.00	6.9%
Pro-Shop Expenses				
Janitorial/Building Maintenance	0.00	2,500.00	-2,500.00	0.0%
Miscellaneous	75.85			
Supplies	1,288.43	6,000.00	-4,711.57	21.5%
Tournament Expense	0.00	1,500.00	-1,500.00	0.0%
Pro-Shop Expenses - Other	86.53			
Total Pro-Shop Expenses	1,450.81	10,000.00	-8,549.19	14.5%
Program Expenditures				
Baseball-Softball	0.00	4,500.00	-4,500.00	0.0%
Basketball	1,894.09	4,250.00	-2,355.91	44.6%
Craft Fair	0.00	5,000.00	-5,000.00	0.0%
Movies under the Stars	90.00			
New Program Expense	59.75	5,000.00	-4,940.25	1.2%
Program Events	165.98	1,000.00	-834.02	16.6%
Soccer	3,740.44	5,000.00	-1,259.56	74.8%
Tee Ball	0.00	300.00	-300.00	0.0%

	Jan - Apr 19	Budget	\$ Over Budget	% of Budget
Winterfest	1,158.97	1,350.00	-191.03	85.8%
Wrestling	2,026.02	7,500.00	-5,473.98	27.0%
Program Expenditures - Other	0.00	0.00	0.00	0.0%
Total Program Expenditures	9,135.25	33,900.00	-24,764.75	26.9%
Rec Center Operating Expenses				
Janitorial	15,149.92	55,000.00	-39,850.08	27.5%
Pool Expense	5,813.96	10,000.00	-4,186.04	58.1%
Program Expenditures-Rec	336.08	1,500.00	-1,163.92	22.4%
Repairs & Maintenance General	688.08	10,000.00	-9,311.92	6.9%
Supplies	5,097.87	12,000.00	-6,902.13	42.5%
Rec Center Operating Expenses - Other	612.34			
Total Rec Center Operating Expenses	27,698.25	88,500.00	-60,801.75	31.3%
Television-Music	971.85	3,350.00	-2,378.15	29.0%
Utilities				
Electrical	19,235.34	60,250.00	-41,014.66	31.9%
Electrical 2	5,854.92	45,500.00	-39,645.08	12.9%
Natural Gas	9,835.28	22,000.00	-12,164.72	44.7%
Sewer	2,327.94	10,074.00	-7,746.06	23.1%
Trash	1,502.85	3,800.00	-2,297.15	39.5%
Water	912.95	50,176.00	-49,263.05	1.8%
Total Utilities	39,669.28	191,800.00	-152,130.72	20.7%
Total Operating Expense	99,523.24	595,950.00	-496,426.76	16.7%
Payroll Expenses				
Employee Insurance	33,584.28	106,700.00	-73,115.72	31.5%
Payroll Taxes	12,361.39	71,800.00	-59,438.61	17.2%
Retirement Account	2,431.35	10,000.00	-7,568.65	24.3%
Wages	224,616.32	879,000.00	-654,383.68	25.6%
Payroll Expenses - Other	0.00	0.00	0.00	0.0%
Total Payroll Expenses	272,993.34	1,067,500.00	-794,506.66	25.6%
Repairs and Maintenance				
Building Repair & Maintenance	11,874.77	61,000.00	-49,125.23	19.5%
Equipment Repairs & Maintenance	1,019.76	33,000.00	-31,980.24	3.1%
Repairs and Maintenance - Other	394.11	2,000.00	-1,605.89	19.7%
Total Repairs and Maintenance	13,288.64	96,000.00	-82,711.36	13.8%
Total Expense	495,327.64	2,328,262.00	-1,832,934.36	21.3%
Net Ordinary Income	1,398,401.17	1,578,102.65	-179,701.48	88.6%
Other Income/Expense				
Other Income				
Transfer In	0.00	1,494,466.00	-1,494,466.00	0.0%
Total Other Income	0.00	1,494,466.00	-1,494,466.00	0.0%
Other Expense				
Capital Outlay				
Community Park				
CP Land Improvements	2,000.00	75,000.00	-73,000.00	2.7%
Total Community Park	2,000.00	75,000.00	-73,000.00	2.7%
Golf Course				
Cart Paths	0.00	50,000.00	-50,000.00	0.0%
Irrigation Pond	6,454.00	700,000.00	-693,546.00	0.9%
Total Golf Course	6,454.00	750,000.00	-743,546.00	0.9%

	Jan - Apr 19	Budget	\$ Over Budget	% of Budget
PBM Trail	76,164.77	299,000.00	-222,835.23	25.5%
Rec Center Capital Improvements				
Rec Building Improvements	0.00	100,000.00	-100,000.00	0.0%
Rec Equipment	5,615.95			
Total Rec Center Capital Improvements	5,615.95	100,000.00	-94,384.05	5.6%
Total Capital Outlay	90,234.72	1,224,000.00	-1,133,765.28	7.4%
Transfers Out	0.00	1,494,466.00	-1,494,466.00	0.0%
Total Other Expense	90,234.72	2,718,466.00	-2,628,231.28	3.3%
Net Other Income	-90,234.72	-1,224,000.00	1,133,765.28	7.4%
Net Income	1,308,166.45	354,102.65	954,063.80	369.4%